G. F
1933-

PRESERVED

App. F. IX-4

*Previous References*

1933-34
(G.2)

File No. 233-33

Serial Nos. 1 to 14

G-2176-98 29, 1178
R.M. 15-28-20

*Later References*

Rec dept No 1114 of 35
LR 310-37(2105)

Preserve
(K)

# GENERAL AND REVENUE SECRETARIAT.

*Serial Nos.* 14

58/6/1

Part B for M[redacted]

## SUBJECT.

Instructions re: the discontinuance of the maintenance of detailed Accounts of Land Improvement Takavi loans in the District Offices.

JR 7 28-1401 & 7/10.5.34 To the Comptroller, the Rev. Commissioner, the D.C.'s & Districts and Secretaries to Govt:

Issues instructions

Report of Mr.B.Srinivsa Iyengar
re simplification of work and reduction
in the Comptroller's office

SECTION

Dispensing with the maintenance of detailed accounts in the Audit office in respect of Land Improvement and Takkavi Loans:-

1. As an instance of centralisation, which involves duplication of work and avoidable correspondence is the maintenance of individual ledger accounts in the Comptroller's office in respect of Land Improvement and Takkavi Loans, under the new rules.

2. Three sets of accounts are required to be maintained in respect of these Loans. The first and the second in the Revenue Department viz., in the Taluk and District Offices and the third in the Comptroller's office.

3. The account rules relating to these loans are contained in Chapter VIII of M.C.A.C. Vol.I, Appendix XV thereto and Articles 886 to 900 of M.A.C. Vol.IV. ( Vide also para( XXXIII) of the rules framed under section 10 of the Land Improvement Loans Regulation and section 194 of the Mysore Land Revenue Code).

4. The question of relieving the Comptroller's office of the responsibility for the maintenance of detailed accounts in respect of these loans, the entire administration of which is vested in the Revenue Department, has long been under consideration.

5. As far back as in 1902, Mr.Kiernander who inspected the accounts of the State suggested that the Audit office should not be saddled with the duty of maintaining the personal ledgers of borrowers of Land Improvement and Takkavi Loans. This proposal was accepted by Government (Vide G.O.No.Fl.1150-92/18-1901-02 dated 7th February 1903) and the maintenance of detailed accounts in

in the Comptroller's office was discontinued from 1st January 1903. But this decision was cancelled and that office was again required to keep individual ledgers when the rules regarding Land Improvement and Takkavi Loans were revised in 1908-9. This position continues to this day.

6. In 1921, the Comptroller (Mr.T.Satyaraja Chetty) strongly pressed the proposal of relieving the audit office of this work of maintaining detailed ledger accounts. To repeat his own words:- " The existing system of account is the relic of an old system of centralisation which has not adapted itself to the process of greater decentralisation resulting in greater devolution of powers to departmental officers which has been going on for some years past. With the devolution of larger powers on the departmental officers there should have been corresponding devolution of the liability to maintain accounts in respect of Government transactions conducted by the officers under their delegated authority."

7. The Revenue Commissioner of the day ( Mr. K.R. Sreenivasa Iyengar) agreed that the District and Taluk offices should maintain the detailed accounts connected with these Loans 'correctly and uptodate' and that when they did so the Comptroller might be relieved of the duty of maintaining the personal Ledgers in his office.

8. This question and other cognate matters relating to the Land Improvement and Takkavi Loan accounts were fully considered by Government, who observed, inter alia,(Vide G.O.No.Fl.4230-45/G.F.176-19 dated 28th January 1926) that the present system which required the maintenance of detailed ledgers in the Revenue Department as well as in the Audit Office should continue and that the question whether either the Comptroller's office or the District

District Offices could be relieved of this work would be reconsidered after agreement was secured between the ledger balances as per accounts kept in the several offices.

9. A special staff was also sanctioned for the purpose of overhauling the accounts in the Taluk and District Offices and securing agreement between the book balances of the different offices. The Comptroller reported in December 1928 that the balances to the end of January 1926 were verified and that the net differences between the figures of his office and those of the departmental ledgers were not large and were mainly due to misclassification susceptible of easy rectification. It is believed that necessary action ~~xxxxxx~~ to adjust these differences has been taken or is being taken in the Comptroller's office. The temporary hands now employed in the Comptroller's office may be abolished after the expiry of the sanction now current.

10. I think it is time to reconsider the general question of maintenance of personal ledgers in the Comptroller's office and avoid duplication of work and consequential waste of labour, -- involved in the existing procedure.

11. As the late Mr. C.S. Balasundaram Iyer observed (as -- Revenue Commissioner) "the maintenance of detailed accounts in various offices blunts the sense of responsibility in each office thinks that the other office will come to its rescue if anything goes wrong".

12. The procedure in vogue in Madras is as follows:-

"The officers of the Revenue Department are responsible for ~~the~~ maintaining the accounts and furnishing returns prescribed in the Takkavi Manual and for exercising detailed watch and control over the payment of advances and their recoveries. These departmental accounts of advances to cultivators by revenue -- officers are, however, maintained in the treasury - see Note under Article 264. They are posted from the Tahsildar's returns of

advances and recoveries. They should be reconciled with the treasury plus and minus memoranda (see Article 273) and there should be no discrepancy between the two sets of accounts. With a view to securing agreement, Collectors will see that the -- monthly loan accounts submitted by Tahsildars are closed on the same day of the month as the treasury accounts.

"No officer authorised to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility, otherwise than by satisfying the Accountant General of its erroneousness and causing him to correct it. -- Every officer, therefore, should see thatthe debits and credits made to his account accurately correspond with those which enter his own registers and returns. If he is not the Collector, he should obtain from the treasury a copy of the plus and minus memorandum with which he is concerned. Special care should be taken, when recoveries are paid into the treasury, to see that the amounts of interest and of principal recovered are separately and distinctly credited, as the former must not, and the -- latter must, be credited in the plus and minus memorandum".

13. The rise in the cost of audit has attracted notice and one of the ways of reducing expenditure is the grant to it of the relief, which it has sought, from attending to functions, which could well be devolved on departmental officers. The proposal entails no additional work on the Revenue Department beyond what that department is now required to do and is capable of doing. The hands engaged in the maintenance of detailed ledgers in the Comptroller's office may be retrenched.

14. It is however necessary to suitably revise the rules so as to ensure monthly or periodical verification of the departmental balances with the Comptroller's figures and to secure effective financial control over demand and collection. It should be the duty of the District Treasury Officer (or the Personal Assistant to the Deputy Commissioner) to see that the accounts

in the District office are maintained properly and are verified with the Treasury figures and to inspect the accounts of the Taluk offices, when they are visited for Treasury inspection.

15. Provision may also be made in the rules for a test audit by the Comptroller's staff of the accounts maintained in the -- District and Taluk offices. No special staff need however be allotted for this purpose as according to my proposal made elsewhere, a couple of auditors may be detached in the Comptroller's establishment for inspection of Treasury and other accounts by the Comptroller or his Gazetted assistants.

Serial No.

Comptroller's remarks in his letter No.164 Spl. dated 19th January 1933.

16.

Page 11 'I agree generally with the views of the ~~Spec~~ Special officer in paras 108 to 119 regarding Land Improvement and Takavi Loan accounts. The Audit office may be required only to make a local examination of the accounts maintained in District and Taluk offices. Even after this is done however, loan accounts such as those of Industrial and Agricultural loans will remain and likewise plus and minus memos requiring check. If the change is introduced, three out of the four hands now engaged on the work can be retrenched. The fourth hand will be required for maintaining Broadsheets, checking plus and minus memos, correspondence etc. The Special officer has proposed the addition of two hands to the Local Audit section. Two out of the three men may be added to that section to cope with the increased local audit".

---

Submitted

17. Kind reference is invited to the discussions in G F File No.176-19-18. In para 1 of G O No.Fl 4230-45 G F 176-19 dated 28th January 1926 it has been stated that Government do not consider it desirable to dispense with the system of maintaining individual ledger accounts in any of the three offices (Taluk office, District office) and that the present system will continue and the question whether either the Comptroller's office or the District offices or both can be relieved of this work will be considered after agreement is secured between the accounts as now kept in all the three offices. From the Review of Balance

H-I

J

NOTE—Contn. Sheet.

for 1931-32 relating to the head 'Land Improvement Loans-New Rules", it is seen that there are still differences relating to periods prior to 1917-18 amounting to Rs.10,573-2-1. Before ordering the discontinuance of the maintenance of detailed accounts of these loans in the Comptroller's office, it is ~~very~~ desirable to ascertain whether correct accounts are now being maintained in the Taluk and District offices and how the total balances for each taluk or district as per detailed accounts maintained in the Revenue department compare with the balances as per Audit office books.

18. Another point for consideration is whether the District offices or the Audit office should be relieved of the work of maintaining individual ledgers for these loans. From the discussions in G F File 176-19-18 it will be seen that the then officer in charge of Revnue Audit (Mr.B.Srinivasa Iyengar) and the then Revenue Commissioner (Mr.Balasundaram Iyer) were of opinion that the maintenance of detailed accounts for these loans in the District offices was unnecessary. There appears to be much force in this view. The postings in the District office ledgers are being made from the D C B returns received from the Taluk offices and ~~till recently~~ for a long time past no attempts were being made by the District office to maintain a Day Book for these transactions and the returns sent by the District office to the Audit office and the Revenue Commissioner's office were being based on the returns received from the Taluk offices, without any reference to the accounts maintained in the District offices. It cannot therefore be stated with certainty that correct accounts are being maintained ~~by~~ in the District offices and it is also not known how far these accounts are being made use of in the District offices either to effectively check the accuracy of the taluk returns or for the submission

H & I

Serial No.

of the prescribed returns to the Revenue Commissioner's office or the Audit office. Further, as the entries in the District office ledgers are based only on the returns received from the taluk offices, any mistake in the taluk office returns cannot easily be detected with reference to the District office leagers. On the other hand, the ledgers in the audit office are posted from the returns received from the treasuries and a comparison of the entries in these registers periodically with the returns received from the Revenue department based on the returns maintained in the Taluk offices (of course duly verified with the treasury figrues) will reveal mistakes in either of the offices and such a reconciliation is very desirable. There therefore appears to be more force for discontinuing the maintenance of detailed accounts in the District offices rather than in the Audit office.

19. The Revenue Commissioner may perhaps be consulted in the matter. The file will, if approved, be transferred to the Revenue Branch for further action.

27-2-33

20 Apl 33

21. Abovenamed Secretary

17.4.33

22. Forwarded to the Rev: Commr with Compliments for favour of remarks.

18.4.33

Dy. Secy to Govt

Ger Secy: Secy to Govt

NOTE—Contn. Sheet.

P.T.O.

WD 0246 -GPB—15,000—22-8-32

9 2640 9

File No. 22 Rev. Dis 31/33-34. of 1933.

General and Revenue Secretariat

23. Returned with compliments.

24. The maintenance of these accounts in the District Office is far from satisfactory. After all, these Registers are being posted from the Demand, Collection and Balance returns from Taluks. It seems therefore unnecessary to continue this Register in the Districts. Watch over recoveries could be kept by reviewing the Demand, Collection and Balance returns from Taluks periodically and by checking the registers in the Taluk Offices, which should be made an obligatory function of the Inspecting Officers viz., Sub Division Officers and the Deputy Commissioners.

25. Even now the posting and maintenance of the Registers in the Taluks is not so regular as to justify dispensing with the maintenance of the accounts in the Audit Office. The latter may therefore continue to keep the accounts for the present and the question may be re-examined some years later.

Revenue Commissioner.

4-7-1933.

26. The file may now be transferred to the Revenue Branch.

7-7-33.

27.

7-7-33.

Rev. Br. the

General and Revenue Secretariat G-7 File No. 233 of 1933

Serial No. 28

paras 95 & 96 pages 133 & 134 of notes in file 176-29-

"Kind reference is invited to the Fin Secy's opinion @ 10.8.25 & the Rev Comr's opinion @ 4.1.26. The proposal to discontinue the maintenance of the registers in the Dt Office may perhaps be approved. The Special Officer is of opinion that one hand in the Comptroller's office may be retrenched if the audit office is relieved of the maintenance of these accounts. The Comptroller & the Rev Comr are not for adopting this proposal but instead they are agreeable to the discontinuance of the maintenance of the registers in the Dt Offices. ~~This is in accords~~ What savings would be effected if this proposal is given effect to is not mentioned. Subs for orders.

Dy Secy (12/7)

29. The discontinuance of the maintenance of ledgers in the Dt. Offices is not likely to result in any savings. The R.C may however be consulted on that point, if necessary.

Dev: Sec'y) Sec'y 12/7

30. The Govt. did adopt the suggestion to dispense with the maintenance of detailed accounts in the Comptroller's office with regard to the Land department & Takkavi Loans but later on vetoed the practice. The R.C. is not in favour of giving them up. He opines that the maintenance of the registers for the purpose in the

NOTE—Contn. Sheet.

WD 70—GBPM—60,000—13-8-31

File No. 233 of 1933.

General and Revenue Secretariat

District office may be done away with.
His suggestion may be adopted.
First Member.

U.W. 13.7.33 [initials] 13/7

31. The Rev Comr may be asked to consult Dep. Comrs on this & send up their views supporting case.
15/7/33

U.W. Draft 15.7.33 [initials] 15/7

32 Draft sub.
[initials] 17/7

33. Issue [initials] 17/7

TYPING SECTION 18 JUL 1933 GENL. & REV. SECTT.

No R 356 dt 19/7/33 to RC
Calls for the views of the Dep Comrs. 2.

Letter No C 290/33-34 dt 14.10.33 from the Rev Comr forwarding in original the replies received from the Dep Comrs & stating that all the Dep Comrs are for the discontinuance of maintenance of these registers in the Dt C office.

34 Sub. for perusal & orders with reference to the Members orders above
[initials] 19/10.

Dev: Secy)

35 [initials] 19/10

OFFICE OF THE FIRST MEMBER OF COUNCIL No. 3069

First Member.

36 U.W. 24.10.33 [initials] 24/10

37 Lapse the papers (as proven the RC's u.o. note d/14.7.33)
[initials] 15/11/33

U.W. 15.11.33 [initials] 15/11

12

Vol c
1r

233 of 1933

Serial No.

Subs

38 This may now be transferred to the Finl. Branch for issue of orders. The previous order was issued from that branch (H 7).

17 · IV 1933

17/11 Asst. Secy, Finl. Br.
W. C.

39. Submitted.
17/11/33

HL

40. Draft Government order submitted for consideration.

41. Before finally issuing orders regarding the discontinuance of the maintenance of detailed accounts in the District offices, it appears necessary to consult the Comptroller as to whether any special instructions have to be issued regarding the scrutiny to be ~~exercised~~ exercised in the District office over the Taluk returns.

42. The Deputy Commissioner, Kolar has suggested that the D. C. B returns should be obtained from the Taluk offices monthly, instead of ~~quarterly~~ quarterly. It seems desirable to adopt this suggestion. The submission of a list of overdue instalments of loans along with the monthly D.C.B returns suggested by the same officer also appears necessary.

9-12-33

Jt Secy) 88
11.12.33.

43 Mr. B. Srinivasa Iyengar, in the course of his review of the work in the Comptroller's office with a view to reduce the staff, suggested that the maintenance

NOTE—Contn. Sheet.

of detailed accounts for the Land Improvement and Takavi Loans in the Audit Office might be discontinued and that 4 hands engaged on this work retrenched. The Revenue Commissioner states that even now the posting and maintenance of the registers in the Taluks in respect of these loans are not so regular as to justify dispensing with the maintenance of accounts in the Audit Office and suggests that the latter may continue to keep the accounts for the present and this suggestion has been agreed to by the First Member. Draft letter to the Comptroller that the existing procedure may continue is accordingly submitted for approval.

44 Incidentally, the question of the discontinuance of the maintenance of detailed accounts for these loans in the District Offices has been discussed and the Revenue Commissioner and the Deputy Commissioners have expressed the view that the maintenance of detailed accounts in the District offices is unnecessary. All these years, detailed accounts were being maintained in the District Offices (though for some time the Audit Office was not maintaining detailed accounts of these loans) and to my knowledge there was no period in which they were not kept there. The present procedure has been in vogue from a very long time and the question of modifying the same and dispensing with the maintenance of detailed accounts in the District offices is an important one requiring some more consideration, especially when the accounts in the Taluk offices are stated to be not regular and should not I think be decided in haste as a side issue

9660

Dispensing with the maintenance of detailed accounts of Land Improvement & Takavi loans in the Comptroller's Office -

DEWAN'S OFFICE 3978 19. DEC. 1933

Serial No.

when the main question for consideration was work and reduction of staff in the Comptroller's office.

45 It is not clear whether reduction of staff in the District Offices is possible, if these detailed accounts are not maintained. If no reduction of staff is possible, there is no gain in ordering the discontinuance of the maintenance of the detailed accounts now. In any case, it seems to be necessary that the District offices should maintain detailed accounts at least for loans sanctioned by the Deputy Commissioners and other higher authorities, which will be for large sums, as suggested by the Deputy Commissioners of Mysore and Hassan districts and it is also necessary to provide for sufficient safeguards to ensure the proper maintenance of the accounts in the Taluk offices, effective review of the Taluk returns in the District offices etc.

46 This file will therefore be transferred to the Revenue Branch for further consideration.

Dewan)

19/12

19.12.33.

47. JM

19-12-33

20/12/33.

48. Jone

Rl 3953 of 28/12/33

TYPING SECTION 21. DEC. 1933 GENL. & REV. SECT.

49. This may perhaps be transferred to the Revenue

NOTE—Contn. Sheet.

5

1180
2

2640
H

File No. 243 of 1933

General and Revenue Secretariat

Serial No.

Branch for necessary action (Para 46 of the notes).

29-12-33
2.1.34

50. Yes.
2.1.34.

5i) Subd for orders ~~with reference to para 3 of~~

5ii) As it has been agreed to that detailed accounts should be maintained in the audit office in regard to Takavi & Land Improvement loans & that therefore no reduction in the Comptroller's Office Estt is possible, whether it is ~~necessary to order the discontinuance of~~ financially beneficial to order the discontinuance of the detailed accounts in the Distt office has to be considered - A reduction in the Distt office staff consequent on this discontinuance may not be possible also in view of the Financial Secy's observations in paras 44 & 45 of these Notes. If that be so, & if the counter check in the Distt Office is helpful in the administration of these loan accounts no purpose seems to be served by ordering that maintenance of these accounts in Distt Offices ~~should~~ should be discontinued. Even as matters now stand irregularities of the kind Commented on in G.O. No R 1243-52/RM 15-29-20 of 8.9.33 have occurred.

2/1/34

53) Dewcoes 2/1/34
First Member.

OFFICE OF THE FIRST MEMBER OF COUNCIL
3 JAN 1934
No. 5240

3.1.34

54) I approve Financial Secy's note my self and the D.C. for his remarks & suggestions

4/1/34

8/1

8.1.34.

16

Dispensing with the maintenance of detailed accounts of Land Improvement and Takavi loans in the 1180 District Offices.

General and Revenue Secretariat

[App. F. III—2

File No. R of 1933.

Gr. J. 3079 233

Serial No.

55) Submitted with a draft to the Rev. Comm for appl

9/1.

56 Issue Ltr 9/1

6 R 3349 dt 10.1.34

To the Revenue Commissioner in Mysore

Forwards a copy of the Fin'l Secy's note dt 19.12.33 and calls for his further suggestions and remarks

Subt 11/1

From the Rc

C 290/33-34 dt 10-2-34.

States that it is very necessary that a detailed account of all loan transactions should be maintained in the Taluk office, that it must be the endeavour of Amildars & Inspecting officers to see that this account is kept accurately & that there is no need for the District office to maintain detailed accounts so long as the Comptr's office maintains them.

57. The point for consideration is whether detailed accounts maintained in the District office in respect of Takavi Land Improvement Loans may be discontinued as such accounts are being maintained by the Audit office (draft to that effect is in the file)

Subt for orders with refce to I Member's orders in para 54.

Init 20.2.34. First Member) Ltr 22/2

59. See - Abstract accounts

Init 24/2 Ltr 24/2

TYPING SECT. 10 JAN 1934 GENL. & REV. SECTT.

OF THE COIL 6539

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-32

17

2640 / 3281 / 3017

C.V. File No. 233 of 1933.

General and Revenue Secretariat

Serial No.

60. The draft on the file may perhaps be issued from the Fin. Dr.

MH

61 20 Fl Rr
262 We had

62. Draft Government order slightly revised and submitted for approval (vide orders in para 59 of the Notes)

28.2.34 / 1.3.34

63. Fl Secy) 1.3.34.

64. This arrangement was suggested for reducing staff - If the details are to be worked in the District Offices, will there be any reduction of staff in ~~that~~ these offices? There may be a ~~sl~~ket specifically absent ch

2/3

2/3/34.

65. Draft letter to the Revenue Commissioner submitted for approval

9-3-34

66. Issue.

9.3.34.

Fl 5466 / 14/3/34

From, The Retrenchment comr/ No A3. Lr. 1711/33-34 dt 28-3-1936.

States that the number of officials now engaged in connection with loan work is one & that no hand can be reduced if the above accounts are discontinued.

67. Replies from other Dns may be awaited.

yes.

3/4/34 3/4/34 5/4/34

12

SPT

Sus for one month

14-3-34

19

Discontinuance of Land Improvement & Takavi loan accounts.

General and Revenue Secretariat — File No. 233 3836/2 of 1933 3934 — [App. F. III—2

| Serial No. | |
|---|---|
| | From the Dcs of Mysore & Shimoga Nos Db L. 397/33-34 Dt 2-4-34 & A3-C 662/33-34 Dt 29-3-1934 respectively. State that no hand can be retrenched by the discontinuance of accounts re Land improvement & Takavi loans. |
| 68. | Replies from Dcs of Chitaldrug, Mysore & Shimoga only have been received. Replies from other Dcs may be awaited. Asm 5/4/34 yes. 5/4/34. |
| | From the Dcs of Bangalore & Hassan Nos C8. 715/33-34 Dt 26-3-34 & L Dis 81. 2304/33-34 Dt 4-4-34 respectively. State that no hand can be retrenched by the discontinuance of the accounts. Sus 7/4/34 |
| 69. | The replies from the Dcs of Tumkur, Kadur & Kolar may be awaited. Asm 10/4/34 70. yes. 10/4/34. Sus 10/4/34 |
| | From the Dc Kadur No L Dis 3745-33 Dt 7-4-34 State that no hand can be retrenched. |
| | From the Rev. comm'r No C. 290 Dt 13/16-4-1934. Forwards copies of letters from the Dcs of Kolar & Tumkur stating that no hands can be retrenched as this loan work is only a very minor item among other subjects allotted to a [illegible] Asstr. |
| | Subd. with reference to para 64 of the notes sup |
| 71. | All the Dcs unanimously state that no hand can be retrenched by the discontinuance of the Land Improvement and Takavi Loan accounts |

NOTE—Contn. Sheet.

WD 0434—GPB—15,000—12-10-32

19 Discontinuance of Land Improvement and Takavi loan accounts

1-2 File No. 233 of 1933 3460/1C

General and Revenue Secretariat

Serial No.

as this item of work in the District office is a very minor one among the other subject allotted to a caseworker.

72) Draft G.O. put up & subd in para 6.2 of the note supra is subd for approval or other orders.

Am 18/4/34

73) H Secy) 19.4.34.

74) May be approved -

24/4.

75) 1st Mr)

26.4.34.

76) 29/4/34 (Put up chart Mr)

30/4.

77) Dewan)

78) Mr 4-5-34

30/4/34.

79) Done

To The Comptr to G.M.
— Dy. Comptr
— D.C. of Accts.
— Secretariat to Govt —

14

H 7385-401 of 10/5/34.

Issuing instruction re. the discontinuance of the maintenance of detailed accounts of Land Improvement & Takavi Loans in the Dist Offices.

21/5/34

DEWAN'S OFFICE 5 MAY 1934 No. 6921

OFFICE OF THE ... COUNCIL 26 APR. 1934 No. 8420

TYPING SECTION. 1 MAY 1934 GENL. & REV. SECTT.

TYPING SECTION. 5 MAY 1934 GENL. & REV. SECTT.

20

Appendix F G—1]

SUBJECT.....

.....

.....

Section ~~R. Rt.~~ Co. 7

File No. ~~40-32-4-33~~

Serial No. 233-33 ~~3 7 7 7 3~~ 5

*Diary No. of letter replied to*.....

General and Revenue Secretariat

( )

*the* *193*

Date of issue 19-7-1933

Signed by Mr G. Mallikarjuniah

List of enclosures.....

Copied by.....

Examined by.....

No. R.356

To The Rev Cam^r

Sir,

I am directed to invite reference to correspondence ending with your U.O. Roc. No. D.Dis 31/33-34 dt 4-7-33 re: the maintenance of accounts relating to Land Improvement & Takavi loans in the District Offices & to request you to be so good as to consult the Deputies in the matter & to send up their views also by

Thanking

Yours

17/7

for

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

21

*Dated, Bangalore,* 18th July 1933

*No.* R. 356 ~~R. Dis. 332~~ 19

*From* G. 2 322-33-4

The *Secretary to the Government of His Highness the Maharaja of Mysore, Development Department.*

*To*

The Revenue Commissioner in Mysore,
Bangalore.

Sir,

I am directed to invite reference to correspondence ending with your Unofficial Note No.D.Dis.31/33-34 dated 4th July 1933 regarding the maintenance of accounts relating to Land Improvement and Takavi loans in the District Offices and to request you to be so good as to consult the Deputy Commissioners in the matter and send up their views also to Government.

I have the honor to be,
Sir,
Your most obedient servant,

Secretary to Government,
Development Department.

B.A.M.

G.O. 377-33-2 Fm 4-33-2

OFFICE OF THE REVENUE COMMISSIONER,
IN MYSORE,

No. C.290/33-34.

*Dated, Bangalore,* 13th October *193* 3.

14 OCT 1933

FROM

N. Madhava Rao, Esq., B.A., B.L.,

*Revenue Commissioner in Mysore.*

16 OCT 1933 REVENUE BRANCH

To

S. Abdul Wajid, Esq., B.A.,
Secretary to the Government of
His Highness the Maharaja of Mysore,
Development Department, Bangalore.

SIR,

With reference to your letter No.R.356/R.M. 4-33-2 dated 18/19th July 1933, regarding the maintenance of accounts relating to Land Improvement and Takavi loans in the District Offices, I have the honour to forward herewith in original the replies received from the Deputy Commissioners of several Districts furnishing their opinion in the matter. It will be seen therefrom that all the Deputy Commissioners are of opinion that the registers may be dispensed with as they serve no useful purpose and their discontinuance would save unnecessary scriptory labour in the District Offices.

I have the honour to be,

S i r,

Your most obedient servant,

N. Madhava Rao

Revenue Commissioner.

3R.

In all future communications please quote
No. C8-715/33-34.
Enc.

Tel. Address.—"DEPCOM"
Post Box No. 34.

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

*Dated, Bangalore, the* 11th October *193*3.

FROM

K. V. Anantaraman, Esq., B.A.,
*Deputy Commissioner,*
*Bangalore District.*

To

N. Madhava Rao, Esq., B.A., B.L.,
Revenue *Commissioner in Mysore,*
*Bangalore.*

C290/33-34 Rr

COMMISSIONER'S OFFICE
OCT 11 1933
BANGALORE

5700

SIR,

**Subject:—**

With reference to your docket No. C290/33-34 dated 8th August 1933 and subsequent D.O. reminder No. O.C. 290/33-34 dated 9th September 1933, calling for a report regarding the maintenance of accounts relating to land improvement and takavi loans in the District Office, I have the honor to state that under rule XXXIV a register of loans and repayments in Form 11 should be maintained in the Taluk Office. A duplicate of this register should be maintained in the Office of the Assistant Commissioner in charge of the Taluk and in that of the Deputy Commissioner. This is being done now on the basis of the monthly returns received from the Taluks. Owing to the delay in the receipt of the returns the register is now up-to-date. As it is, it serves no useful purpose. Its maintenance in this Office may be done away with.

I have the honor to be,
Sir,
Your most obedient servant,

S. Kappuswami

For Deputy Commissioner,
Bangalore District.

Recd at 4.35
8/11/33

Submitted.
The Dcs Spell districts are of opinion that the register may be dispensed with. Sft Ct. is duly informed.
SS/-.
8/12/33.

In all future correspondence please quote this
No. A.7.C. 538/33-34.
Encls.

**OFFICE OF THE DEPUTY COMMISSIONER,**
**KOLAR DISTRICT.**

*Dated, Kolar, the* 31st August *193*3.

FROM

T. G. Rama Iyer, Esq., B.A.,
*Deputy Commissioner,*
*Kolar District.*

C290/33-34

SEP 2 1933

TO

S. Hiriannaiya, Esq., M.A., B.L.,
Revenue *Commissioner in Mysore,*
*Bangalore.*

SIR,

Subject:- Land Improvement and Takavi Loans - Repayment Registers Maintenance in District Offices.

---

Adverting to your docket No. C.290/33-34 dated 7/8th August 1933 and subsequent reminder calling for the report on the above subject, I have the honour to state that at present the Loan Repayment Registers are being maintained in the District Offices, but not properly. There are 22 ledgers, 2 for each Taluk and they are not posted up-to-date and they cannot be relied upon at any time. This is due to various causes; firstly, the informations relating to the issue of loans is not promptly furnished to this office by the Amildars and the Sub Division Officers, and when a credit is found without any ledger account in the books, a correspondence will have to be started for ascertaining the details of the loan issued. Secondly, the recovery statements do not disclose full information with regard to the loan account; when there are several loans with the same amount of instalment and sometimes with similar names of debtors, the ledger clerk finds it difficult to post them; and he must necessarily enter into correspondence to ascertain full particulars from the Taluk Office and this means delay and incompleteness of the ledger postings.

Thirdly, there is no special clerk for this work which really requires a full time accountant. On account of retrenchment of 2 hands in the District Office this work has fallen on the other clerks who find it difficult to cope with. These difficulties will be got over by taking the ledgers to the Taluks during Tours and getting them posted or rather copied from the ledgers of the Taluk Office

once.

a year, at the time of the Jamabandi or Inspection. Such sort of maintenance serves no useful purpose. So, the ledgers are not functioning; practically no effective check is possible from them and their maintenance appears to be unnecessary, and expensive if a full time accountant is to be sanctioned.

In my opinion better check and control over the collection work of these loans can be secured by making a few changes in the returns relating to them. Instead of getting the Quarterly D.C.B, the return may be made monthly, the Amildars sending them to the Sub Division Officers before 5th of the month following. This statement should be accompanied by a list of overdue instalments of loans in the marginally noted form. After scrutiny and remarks by the Sub Division Officers, these should be sent before 15th to the District Office where the same will be reviewed. This affords greater check than Quarterly D.C.B. statement.

List of overdue Instalments.

1. Ledger account No.
2. Name in full.
3. Instalment overdue. 4. Due date.
5. Date of issue of notice.
6. Progress made in collection with that shown in the last month's statement.
7. Remarks. (action taken or explanation for inaction)

N.B. When an overdue instalment is brought on this statement it should notbe omitted until the instalment is fully recovered.

Moreover the present system of fixing up Loan demand in the Taluks is not satisfactory. The demand of loan instal-ment for the year should be fixed by the Huzur Jamabandi Officer after taking into account all the loan orders in force. This may be made one of the items of work during the Jamabandi.

By adopting the above procedure, the Sub Division Officers also can -- exercise frequent check, every month, over instalments overdue and better progress in the recovery of the loans issued can be expected than by the mainte-nance of ledgers in the District Office.

I have the honour to be,
S i r,
Your most obedient Servant,

Deputy Commissioner,
Kolar District.

s.r.s.

D. C. 2.]

L Dis 1,-C 400/33.34
Encl nil

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

*Dated, Tumkur,*.....17th August.....*1933.*

FROM

T.Abdul Khader Esq., B.A.,
~~C.X.B.X.H.E.E.K.I.K.A.R.,X.I.S.,X.X.B.A.X.X.I.C.E.X.~~
Offg. *Deputy Commissioner, Tumkur District,*
*Tumkur.*

C 290/33-34 DL

AUG 18 1933

S.Hiriannaiya Esq.) M.A., B.L.,
Revenue ~~Mysore~~ *Commissioner in Mysore,*
*Bangalore.*

SIR,

2340

With reference to your No.C.290/33-34 dated 7th August 33 re: the continuance of the Land Improvement and Takavi Loan Registers in the District Office, I have the honor to state that the Taluk Offices are submitting monthly accounts of loans sanctioned and amounts received towards adjustment of loan amounts etc., to this office after the close of each month and necessary entries are being made in this office registers.

This means duplication of work. The same set of registers are maintained both in the Taluk and the District Offices.

The officer in charge of the Revenue Audit has also suggested in the note on Land Improvement and Takavi Loans that it will be sufficient if detailed accounts are kept in Taluk offices and that it is not necessary that the District Offices should also be required to keep the same.

Government while passing orders on the note of the audit officer vide G.O.No.Fl.4230-45 G.F.176-19 dated 28th January 1926 stated that the present condition of these accounts is not satisfactory and that Government did not consider it desirable to dispense with the system of maintaining individual ledger accounts in any of the three offices,that the existing system would therefore continue and that the question whether either the Comptroller's office or District Offices or both could be relieved of this work will be considered after agreement is secured between the accounts as kept in all the three offices. Reconciliation is now being made

made between the Taluk Office Accounts and the Comptroller's Office Accounts. If there is any difference, the Comptroller and the Revenue Department get the difference duly reconciled. The primary responsibility for watching over outstandings lies on the Amildar. The Sub Division Officers and Deputy Commissioner also scrutinise the loan ledgers of the Taluk Office and also the detailed arrear lists maintained in the Taluk Offices. Any omission to take necessary recovery proceedings against a defaulter can hardly escape detection by the Amildar, if the repayment registers are kept always up to date by posting the recoveries then and there and striking the balances at the end of every year.

On the other hand the maintenance of the same type of registers in the District Office is evidently superfluous, as the entries in these registers have to be merely copied from the monthly statements ( which, a propos, are received at irregular intervals) sent by the Amildars. It is possible that inaccurate figures creep into the District Office Registers if the Taluk statements are erroneous.

In these circumstances, the maintenance of the repayment registers in the District Office is rarely found to be of any practical use. I am of opinion that its discontinuance saves much of the present unnecessary scriptory labour in the District Office.

I have the honor to be,
Sir,
Your most obedient servant,

Offg. Deputy Commissioner,
Tumkur District.

No. L.D6.397/33.
Enc.

**OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT.**

*Dated, Mysore,* 12th August 1933.

FROM

C. S. KUPPUSWAMIENGAR, ESQ.,
DEPUTY COMMISSIONER,
MYSORE DISTRICT, MYSORE.

C290/33-34 18L

TO

S. HIRIANNAIYA, ESQ., M.A., B.L.,
REVENUE COMMISSIONER IN MYSORE,
BANGALORE.

AUG 14 1933

SIR,

2600 With reference to your docket No.C.290/33-34 dated 8th August 1933, requesting to state whether the registers relating to Land Improvement and Takavi Loans are maintained properly in my office and whether they serve any useful purpose, and whether their continuance is necessary or desirable, I have the honor to state that the repayment registers of all the taluks maintained in this office are being posted as and where intimations are received from the concerned taluks as to the repayment of instalments. No proper check or scrutiny in each individual case is possible. As the registers maintained in the District Office are nothing but duplicates of those maintained in the respective Taluks, and as the entries in the registers maintained in the District Office cannot possibly be posted up-to-date unless intimations are received promptly from the Taluk Offices, and as the Taluk Office repayment registers are easily available for inspecting officers, the registers maintained in the District Office do not serve any useful purpose.

I may however suggest that in order to exercise check over the individual cases of loan holders to whom loans have been granted by this office, and by you and Government, where the amount involved is large, a correct account of the repayments made by them may be maintained in the District Office in a single Register allotting separate pages for each taluk.

I have the honor to be,
Sir,
Your most obedient servant,

B Venkatarama Iyengar
Deputy Commissioner,
Mysore District.

A.N.

—GPB—

19

From

To

Dated

Despatched

Received

General No.

No.

Enclosure No.

L. 29

Tel. Address: DEPCOM. HASSAN.

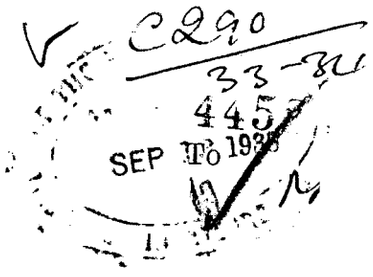
**OFFICE OF THE DEPUTY COMMISSIONER,**
**HASSAN DISTRICT.**

In reply please refer to
No. ...is...of C.290/33-34.
Encl.....

*Dated, Hassan, the 11th September 193 5.*

FROM

M. CHENNARAJ URS, ESQ., B.A., LL.B.,
*Deputy Commissioner, Hassan District.*




N. MADHAVA RAO, Esq., B.A., B.L.,
Revenue Commissioner in Mysore,
B a n g a l o r e.

SIR,

With reference to your docket No.C.290/33-34 dated 5th August 1935 enquiring whether the registers relating to Land Improvement and Takavi Loans are maintained properly in this office, whether they serve any useful purpose, and whether their continuance is necessary or desirable, I have the honor to state that the marginally noted

1. Register of applications for grant of loans exceeding Rs. 500/-.
2. Register of repayment of loans (i.e: ledger of personal accounts) one for: each taluk.
3. Registers relating to accounts -
   (a) Statement of loans sanctioned (monthly).
   (b) Monthly ~~xxxxxxxxxxxxxxxxxxxxxx~~ Plus and Minus memo of loans.
   (c) Statement of expenditure of allotments.
   (d) Statement of D.C.B. of loans.

registers have been maintained in this office.

2. As regards their continuance or otherwise, it may be stated that the maintenance in this office of the register of applications received for grant of loans exceeding Rs. 500/- which fall under the powers of Deputy Commissioner and Higher Officers is necessary and desirable.

With regard to the Repayment Registers of the Loans, they are at present maintained Talukwar showing the personal accounts of each loan holder, and their utility is very little, but involves great labour. As these ledgers are only the duplicates of those maintained in the Taluk Offices and Comptroller's Office I am of opinion that

P.t.o.

that the maintenance of these registers in the District Offices is not very necessary and that the same may be discontinued in as-much-as the Comptroller scrutinises every item and sends us ~~only~~ verified statements periodically.

The maintenance in this office of only one Repayment Register in respect of loans sanctioned by the Deputy Commissioner and the higher officers appears to be necessary.

further action 48

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Asst Hassan District.

21

GPB-

1283

From

The Deputy Commissioner,
Shimoga District,
Shimoga.

To

The Revenue Commissioner
in Mysore,
Bangalore.

Dated October 5, 1933.

Despatched

Received

General No. A3.C.662/33-34.
No.

Enclosure No. C 290 33-34

OCT 7 1933

5484

Sir,

Subject:- Maintenance of Loan Repayment Registers ~~of~~ in the District Office.

--:ooo:--

With reference to your docket No.C. 290/33-34 dated 8.8.1933, on the above subject, I have the honor to state that it is only a duplicate register that is required to be kept in this office. The usefulness of it, in this office is not apparent and its maintenance tends to increase work without a proportionate advantage. It may be dispensed with.

I have the honor to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,
Shimoga District.

V.S.R.
5 x 33.

3.2

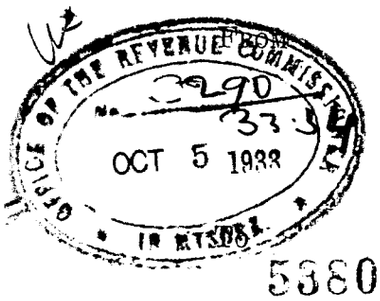
D. C. 3]

In reply please refer to—
No. L.Dis.581-33/21.

ENC.

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.

*Chikmagalur, dated* 4th October *193*3.




3290
3394
5380

N. Sundararaja Iyengar, Esquire, B.A.,
*Deputy Commissioner,*
*Kadur District.*

N. Madhava Rao, Esquire, B.A., B.L.,
*Revenue Commissioner in Mysore,*
*Bangalore.*

SIR,

With reference to your letter No. C. 290/33-34, dated 8th August 1933 enquiring as to whether the registers relating to Land Improvement and Takavi Loans have been maintained properly in the District Office, and as to whether their continuance in the District Office is necessary or desirable, I have the honour to state as follows:-

In accordance with the Rule XXXIII of the Rules framed under the Land Improvement Loan Regulation, a register of loan applications - received and disposed of by the Deputy Commissioner is maintained in the District Office. Cases received from the higher and subordinate offices and those received directly in the Deputy Commissioner's office are - brought on this register and their progress watched. In view of the - statistical purpose that this register serves, its maintenance in the District Office is necessary.

As regards Loan Repayment Registers, one for each Taluk, both for Land Improvement and Takavi Loans, is maintained in the District Office. These registers are only the duplicates of the registers maintained in the Taluk offices and they are being written up every month with - reference to the marginally noted returns received every month from the Taluk offices. The method of - accounting for the recoveries in the Taluk Office and the District Office is identical. But in the Comptroller

Statement of Loans sanctioned.
Monthly D.C.B. of Land Improvement and Takavi Loans.

Comptroller's office, the equated payments are split up into principal and interests. At the beginning of every year the Comptroller sends statements of Annuity balances as per his accounts, and the repayment registers of this office and the Taluk offices have to be verified in the light of the figures given therein. It is thus seen that there can be no discrepancies between the repayment registers of the Taluk Offices and those of this office, - principally on account of the identical mode of their maintenance, and that any discrepancies in them will have to be reconciled or errors rectified only by a reference to the Comptroller's annuity balances.

In the circumstances indicated above, I am of opinion that the -- maintenance of the repayment registers in the District Office appears to be superfluous and might be dispensed with.

I have the honour to be,

Sir,

Your most obedient servant,

K. Krishna Reddi G

For Deputy Commissioner,
Kadur District.

M.M.S.

Noted.
The Secy of Bldg & Shrinage Dt have not sent their replies in spite of D.O. reminders. And the D.O. reminder is herewith submitted for appl.
5/10/33

Tel. Address :—Depcom.
CHITALDRUG.

In reply, please refer
No. A3.C.256/33-34.
Enclosures.

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT.

*Dated, Chitaldrug* 19th August 1933 *193*

FROM

M. Seshadri, Esq., M.A.,
*The Deputy Commissioner,*
*Chitaldrug District.*

C 290/33-34

To

S. Hiriannaiya, Esq., M.A., B.L.,

Revenue Commissioner in Mysore,

Bangalore.

Sir,

With reference to your docket No. C. 290/33-34 requesting to intimate whether the register relating to Land Improvement and Takavi Loans are maintained properly in this office and whether they serve any useful purpose etc., I have the honour to state that so far as the maintenance of the registers is concerned, they may be stated to have been posted up-to-date. As regards the desirability or otherwise of their continuance, they serve no useful purpose and that it is a mere duplication of work. Besides, the registers of the Comptroller's Office serve as a check over the registers maintained in the taluk offices and every year annuity balance statements are being received from the Comptroller as per entries made in his registers and duly returned to him after verification with the Taluk ledgers. I think, the maintenance of these ledgers may be dispensed with.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Commissioner.

HSN.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

*Dated, Bangalore,* 22nd Dec. 1933.

*No.* Fe 3453 G.F. 233.33-3

*From*

The *Financial Secretary to the Government of His Highness the Maharaja of Mysore.*

*To*

The Comptroller to the Government of Mysore,

Bangalore.

Sir,

With reference to para 108 to 119 of the report of Rajasevaparayana Mr. B. Srinivasa Iyengar regarding the simplification of work and reduction of staff in the Comptroller's Office and para 2(11) of Government Order No.Fl.788/G.F. 58-32-3, dated 9/10th August 1933, regarding the distontinuance of the maintenance of detailed accounts of Land Improvement and Takavi Loans in the Audit Office, I am directed to state that the existing procedure may continue for the present.

I have the honour to be,

Sir,

Your most obedient servant,

for Financial Secretary to Government.

Aga/2

316

Fe 3453 J.F 233-33-3

To

The Comptroller.

Sir,

With reference to paras 108 to 119 of the report of Rajasevaparayana Mr. B. Srinivasa Iyengar regarding the simplification of work and reduction of staff in the Comptroller's office, and para 2(ii) of G. O. No. Fl 788 G F 58-32-3 dated 9/10th August 1933, regarding the discontinuance of the maintenance of detailed accounts of Land Improvement and Takavi loans in the Audit office, I am directed to state that the existing procedure may continue for the present.

I have etc.,

14/12

Financial Secretary.

14-12-33

3700 M

Appendix F G—1]

SUBJECT Dispensing with the maintenance of detailed accounts of Land Improvement and Takavi Loans in the district offices.

Section R.M. G.2

File No. 4-33 233-33

Serial No. 4

No. R.3349/Sec1

To

The Revenue Commissioner in Mysore

Sir,

I am directed to forward herewith a copy* of the Financial Secretary's note dated the 19th December 1933 regarding the question of dispensing with the maintenance of detailed accounts of Land Improvement and Takavi Loans in the district offices and to request you to kindly favour Government with your further remarks and suggestions in the matter at an early date.

I have etc

Secretary to Govt. Revenue Dept

Diary No. of letter replied to .....

General and Revenue Secretariat

( )

the 193

Date of issue 10-1-1934

Signed by M. G. Mallikarjunaiah

*(Please type paras 43-45 of the notes)

List of enclosures .....

Copied by .....

Examined by .....

WD 0677—GPB—15,000—8-11-33

# GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

**General and Revenue Secretariat** 38

*Dated, Bangalore,* ~~10th January 1934~~.

*No.* R. 3349/~~R dt 4-35-6~~ G.O. 243-33-4
Seq.

*From*

The *Secretary to the Government of His Highness the Maharaja of Mysore,*
*Development Department.*

*To*

The Revenue Commissioner in Mysore,
Bangalore.

Sir,

I am directed to forward herewith a copy of the Financial Secretary's Note dated the 19th December 1933 regarding the question of dispensing with the maintenance of detailed accounts of Land Improvement and Takavi Loans in the District Offices and to request you to kindly favour Government with your further remarks and suggestions in the matter at an early date.

I have the honor to be,
Sir,
Your most obedient servant,

Dft.)

For Secretary to Government,
Development Department.

S.R.3/Enc.1

39 G.2 233-33-5

No. C.290/33-34.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

*Dated Bangalore,* 9th February *193* 4.

10 FEB 1934

FROM

N. MADHAVA RAO, ESQ., B.A., B.L.,
*Revenue Commissioner in Mysore.*

SECRET
CHIEF N. 3019
14 FEB. 1934
REVENUE BRANCH

To

Mr. S. Abdul Wajid, Esq., B.A.,
*Secretary to the Government*
*of His Highness the Maharaja of Mysore,*
*Development Department, Bangalore.*

SIR,

With reference to your letter No.R.3349/R.M. 4-33- dated 10th January 1934, calling for further remarks and suggestions in the matter of dispensing with the maintenance of detailed accounts of Land Improvement and Takavi Loans in the District Offices, I have the honour to state that it is very necessary that a detailed account of transactions should be maintained in the Taluk Office in respect of all loans, including those sanctioned by the Deputy Commissioner and higher authorities. It must be the endeavour of Amildars and Inspecting Officers to see that this account is kept accurately. So long as the Comptroller's Office maintains detailed accounts, by which the initial accounts of the Taluk could be checked, there is no need for the District Office to maintain similar accounts.

I have the honour to be,

S i r,

Your most obedient servant,

N Madhava Rao

Revenue Commissioner.

BR.
8

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No. Fl 5466 / G-7 233-33-4

Dated, Bangalore, 10th March 193 4.

From

The Financial Secretary to the Government of His Highness the Maharaja of Mysore.

To

The Revenue Commissioner in Mysore,

Bangalore.

Sir,

With reference to correspondence ending with your letter No.C.290/33-34 dated 9th February 1934, in the matter of dispensing with the maintenance of detailed accounts of Land Improvement and Takavi Loans in the District Offices, I am directed to request you to be so good as to furnish information on the following points:-

(1) Number of officials now engaged in connection with the Loan work in each District Office.

(2) Number of hands which can be reduced in each District Office if the maintenance of detailed accounts is discontinued.

I have the honour to be,
Sir,
Your most obedient servant,

M Shamanna

for Financial Secretary to Government.

HKS. 3

2660

*Tel. Address :—Depcom,*
CHITALDRUG.

In reply, please refer to
No. A3.L.C.1711/33-34
Enclosures.

3281

43

No.

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT.

*Dated Chitaldrug,* 28th March 1934.

G.F. 233-33-7

FROM

M. Seshadri Esquire M.A..
*Deputy Commissioner,*
*Chitaldrug District.*

To

S. Shamanna Esquire B.A..
Financial Secretary to Government.
B A N G A L O R E.

Sir.

With reference to your letter No.Fl.5466 G.F. dated 12th March 1934 addressed to the Revenue Commissioner calling for certain information regarding the number of officials now engaged in loan work in the District Office etc., I have the honor to note the particulars required in the margin.

1. Number of officials now engaged in connection with the loan work in the District Office. 1.
2. No.of hands which can be reduced in the District office if the maintenance of the accounts is discontinued. Nil.

I have the honor to be,
S I R.
Your most obedient servant.

M Seshadri

Deputy Commissioner.

G.233-33-8

No. D6.L.397/33-34.
Enc.

OFFICE OF THE DEPUTY COMMISSIONER,
MYSORE DISTRICT.

*Dated, Mysore,* 31st March 1934.

FROM

C. S. KUPPUSWAMIENGAR, ESQ.,
*Deputy Commissioner,*
*Mysore District.*

FINANCIAL SECRETARY
No.

TO

S. Shamanna, Esq., B.A.,
Secretary to the Government of Mysore,
Financial Department, Bangalore.

SIR,

A2640

Discontinuance of Maintenance of Loan Repayment Registers in the District Offices.

---

With reference to your letter No.Fl.5466/G.F. dated 18th March 1934 to the Revenue Commissioner in Mysore, calling for information re the above, I have the honor to state that there is no separate clerk for attending to the maintenance of the above registers but a clerk of this office attending to correspondence relating to Loans, Stamps and Representative Assembly Subjects etc., which itself gives him full work is also entrusted with the maintenance of these registers. If the maintenance of these Registers is discontinued in the District Office, there will not be much relief to this clerk, as he will continue to have sufficient work relating to other items.

In the above circumstances, I am of opinion that it will not be possible to retrench any hand as a result of the discontinuance of the maintenance of detailed accounts in the District Office.

I have the honor to be,
Sir,
Your most obedient servant,

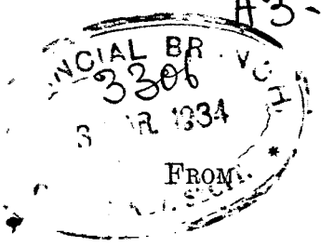
Deputy Commissioner,
Mysore District.

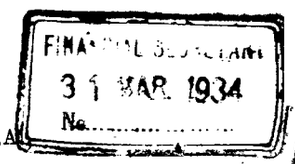
A.N.

No. URGENT.
A3-C662/33-324

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT.

*Dated Shimoga, 29th March 1934.*




T. V. A. ISVARAN, Esq., B.A.,
*Deputy Commissioner,*
*Shimoga District.*

G.2.233-33-9

To

S. Shamanna, Esq., B.A.,

Secretary to Government,

Financial Department, Bangalore.

Sir,

With reference to Revenue Commissioner's Memo No: C.290/33-34 dated 21st March 1934 requesting me to intimate to you the number of officials now engaged in connection with the loan work in the District Office and the number of officials which can be reduced if the maintenance of detailed loan accounts in the District Office is discontinued, I have the honour to state that correspondence relating to several items of work such as pauper suits, adjudication of stamps, refund of stamps values, Treasury inspections, inspection and repairs of Trigonometrical Survey Stations &c., is being dealt with by a single official along with the correspondence relating to Takavi, Land Improvement, Distress and other kinds of loans and the recovery of loans given by the Agricultural Department. Thus only a small portion of the work of the official relates to loans. As such the discontinuance of the maintenance of detailed loan accounts in the District Office does not appreciably reduce the work of the District Office and does not admit of any reduction in the clerical establishment thereof.

I have the honour to be,
Sir,
Your most obedient servant,

29/3

DEPUTY COMMISSIONER.

G. 7 233-33-10

OFFICE OF THE DEPUTY COMMISSIONER,
BANGALORE DISTRICT.

In all future communications please quote
No. C8-715/33-34.
Enc

Tel. Address.—"DEPCOM"
Post Box No 34.

FINANCIAL 3223 28 MAR 1934 I
GENL & REV. SECTT.

Dated, Bangalore, the ...26th March.....1934.

FROM

K. V. Anantaraman, Esq., B.A.,
*Deputy Commissioner,*
*Bangalore District.*

To

S. Shamanna, Esq., B.A.,
Financial *Secretary,*
*to the Government of Mysore.*
Bangalore.

SIR,

**Subject:—**

With reference to Revenue Commissioner's memo No.C.290/33-34 dated 21-3-1934 requesting me to furnish to you direct with information regarding the number of officials now engaged in connection with the loan work and the number of hands which can be reduced if the maintenance of detailed accounts is discontinued, I have the honour to state that only one hand is looking after this and other work and even if the maintenance of the register of detailed accounts is dispensed with, his work will not be materially reduced and his hands will still be full. It is therefore not possible to retrench any hand on this account.

I have the honor to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Bangalore District.
(Absent from Station.)

SS/26-3-34.

G.O. 233-33-11 4

Tel. Address: DEPCOM., HASSAN.

OFFICE OF THE DEPUTY COMMISSIONER,
HASSAN DISTRICT.

In reply please refer to
No. L.Dis.Sl.2504/33-34.
Encl. Nil

Dated Hassan, the 4th April 1934.

3396
9 APR 1934
C. L. R. V. SECTT.

FINANCIAL SECRETARY
6 APR 34
No.

FROM

M. CHENNARAJ URS, ESQ., B.A., LL.B.,
*Deputy Commissioner, Hassan District.*

To

S. SHAMANNA, Esq., B.A.,
Financial Secretary to Government,
B a n g a l o r e.

SIR,

With reference to your letter No: Fl.5466/G.F. dated the 12th March 1934 addressed to the Revenue Commissioner in Mysore, Bangalore, regarding the reduction of hands in the District Office if the abolition of the maintenance of detailed accounts of Land Improvement and Takavi Loans in District Offices is ordered, I have the honor to state that there is no separate whole time clerk to attend to loan work in this District Office. One of the clerks of the Accounts Section has been given the loan work also in addition to his other work.

As per G.O. No:R.2422-32 L.R. dated the 27th October 1930, two hands on Rs25/- have already been retrenched from the total strength of the District Office with effect from 1st January 1931 and it does not seem possible to effect further reduction in this office.

I have the honor to be,
Sir,
Your most obedient servant,

M. Chennaraj Urs 4/4/34

Deputy Commissioner,
Hassan District.

Cr. 2-233-33-12

In reply please refer to—
No. L.Dis.3745-33.

**OFFICE OF THE DEPUTY COMMISSIONER,**
**KADUR DISTRICT.**

*Chikmagalur, dated* 7th April 193 4

FROM N. Sundararaja Iyengar, Esquire., B.A.,
~~C.S.KURRUSWAMIENGAR, Esquire.,~~
*Deputy Commissioner,*
*Kadur District.*

To

S. Shamanna, Esquire., B.A.,

*Secretary to the Government of His Highness*
*the Maharaja of Mysore,*
Financial *Department,*
*BANGALORE.*

SIR,

Subject:- Number of hands engaged in connection with loan work in each District Office and the number which can be reduced if the maintenance of detailed accounts is discontinued.

---

Adverting to Revenue Commissioner's Memo.No. C.290/33-34 dated 21st March 1934 requesting to furnish information on the subject noted above direct to Government, I have the honour to state that the maintenance of Loan Accounts is entrusted along with other important work as detailed in the margin to one Official in my Office. As the simplification of loan accounts gives only partial relief to this Official, the question of reducing the number of hands does not arise for consideration in this District.

1. Correspondence relating to construction repairs &c., of Tanks and other Irrigation Projects.
2. Census.
3. Irrigation Cess Fund Budget.
4. Loans.
5. Lesser minerals.

I have the honour to be
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District.

H.P.R.

G.2-233-33-13

No. C. 290/33-34.

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,

Dated Bangalore, 13th April 1934.

FROM

N. MADHAVA RAO, ESQ., B.A., B.L.,
*Revenue Commissioner in Mysore.*

To

The *Secretary to the Government*
*of His Highness the Maharaja of Mysore,*
Financial ~~Development~~ *Department, Bangalore.*

SIR,

With reference to your letter No. Fl.5466/G.F. dated 10th/12th March 1934 calling for certain additional information in the matter of dispensing with the maintenance of detailed accounts of Land Improvement and Takavi Loan in the District Offices, I have the honour to forward herewith copies of letters Nos. A.7-C.1-2512/33-34 dated 26th March 1934 and A.5-C.2241/33-34 dated 24th March 1934, received from the Deputy Commissioners of Kolar and Tumkur Districts respectively furnishing necessary information on the points referred to in your letter under advertance, and to state that from the replies received from the other Deputy Commissioners, it is seen that the necessary particulars have been furnished to you direct in the matter.

I have the honour to be,

S i r,

Your most obedient servant,

Revenue Commissioner.

3R.

Letter No.A.7-C.2512/33-34 dated 26th March 1934, from the Deputy Commissioner, Kolar District, to the ~~Deputy~~ Revenue Commissioner in Mysore.

---

With reference to your Memo No.C.290/33-34 dated 20/21st March 1934 regarding the abolition of the ledgers and maintenance of detailed accounts of Land Improvement and Takavi Loans in the District Office, I have the honour to state that there is no special establishment maintained for this purpose and one of the clerks of the office is looking after the work in addition to other work entrusted to him.

The increase of work in all branches of the Revenue Department does not admit of further retrenchment in the number of hands in this office. Moreover 2 hands were retrenched in this office during 1930 and this has thrown additional work on the existing staff.

---

Letter No.A.5-C.2241/33-34 dated 24th March 1934, from the Deputy Commissioner, Tumkur District, to the Revenue Commissioner in Mysore.

---

With reference to your Memo No.C.290/33-34 dated 20/21st March 1934, forwarding for report the copy of letter No.Fl.3466/G.F. dated 12th March 1934 received from the Financial Secretary to the Government in the matter of dispensing with the maintenance of detailed accounts of Land Improvement and Takavi Loans in the District Offices, I have the honour to state that one clerk is engaged in connection with the loan work in this office in addition to the marginally noted items of work entrusted to him and as such no hands can be retrenched in this office as the loan work was only a minor item among other subjects allotted to a case-worker.

1. Demand, collection and balance of land revenue.
2. Arrear potgi bills.
3. Refund bills.
4. Lapsed Deposit Refund Bills.
5. Remission cases.
6. Agricultural Statistics.
7. Assisting in Jamabandy work and Inspection work of Offices.

---

" C o p i e s "

For Revenue Commissioner.

33-2/

G.7-233-33-14

51

Proceedings of the Govt. of H.H.
the Maharaja of Mysore.

---

Read

1. Govt. order No. Fl. 4230-45/G.F. 176-19 dated 28th January 1926 issuing instructions regarding the accounting of the transactions relating to Land Improvement and Takavi Loans.

2. Report of Rajasevaparayana Mr. B. Srinivasa Iyangar regarding the simplification of work and reduction of staff in the Comptroller's Office.

3. Correspondence ending with letter No. C. 290/33-34 dated 9th February 1934 from the Revenue Commissioner, regarding the maintenance of detailed accounts of Land Improvement and Takavi loans in the District and Taluk Offices.

4. Communications from the Deputy Commissioners of Districts in the matter.

---

Order No. Fe7385-401

Dated, 16 May 1934.

12
JDm
7/5/34

At present personal ledger accounts of Land Improvement and Takavi Loans are maintained in three offices, viz., the Taluk Office, the District Office and the Comptroller's Office. In para 1 of the Govt. Order of 28th January 1926 read above, it was stated that the above procedure should continue

and xxxx

continue and the question whether either the Comptroller's Office or District Offices or both can be relieved of this work should be considered after agreement is secured between the accounts kept in all the three offices. Rajasevaparayana Mr. B. Srinivasa Iyengar in the course of his review of the work of the Comptroller's Office has suggest-ed that the maintenance of personal ledger accounts of these loans in the Comptroller's Office might be discontinued. The Revenue Commissioner, who was consulted in the matter, is of opinion that the posting and maintenance of the registers in the Taluks is not so regular as to justify dispensing with the maintenance of the accounts in the Audit Office and the latter may therefore continue to maintain the accounts for the present. He also suggests that the maintenance of detailed accounts in the District Offices is unnecessary, as they have to be posted only from the D.C.B. returns received from the Taluks.

2. After considering the suggestions of Rajasevaparayana Mr.B. Srinivasa Iyengar and the Revenue Commissioner and also the views of the Deputy Commissioners of Districts, Government ordered in their letter No.Fl. 3453 G.F. 233-33-7 dated 22nd 23rd Decr. 1933 to the Comptroller that the existing practice of maintaining detailed accounts in the Audit Office should continue for the present. In view of the fact that detailed accounts are maintained in both the Taluk Offices and Audit Office for these loans Government agree with

with the Revenue Commissioner that the maintenance of detailed accounts in the District Office is unnecessary and accordingly direct that the same be discontinued from 1st July 1934.

3. Though the maintenance of detailed ledgers (personal accounts ) in the District Office is dispensed with, Govt. direct that the review of the D.C.B. statements received from Taluk Offices and the work of reconciliation of differences if any, between the Treasury and Departmental figures (both for debits and credits) should be done regularly every month. The Revenue Commissioner is requested to issue necessary instructions, in consultation with the Comptroller, regarding (i) the accounts to be rendered by the Taluk Offices to the District Office monthly (ii) Scrutiny of ~~the~~ these accounts by the District Office (iii) Accounts to be maintained by the District Office and rendered to the Revenue Commissioner's Office and to the Comptroller's Office and send to Govt. a copy of these instructions for information.

Finl. Secy. to Govt.,

To

The Comptroller to Govt.
The Revenue Commissioner.
The Deputy Commissioners of Districts.
The Secretaries to Govt.,
The Compiler, Mysore Gazette.
copy to Rev. Branch.

ACH.

# PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

**Read:—**

Government Order No.Fl.4230-45/G.F.176-19 dated 28th January 1926 issuing instructions regarding the accounting of the transactions relating to Land Improvement and Takavi Loans.

2. Report of Rajasevaparayana Mr.B.Srinivasa Iyengar regarding the simplification of work and reduction of staff in the Comptroller's Office.

3. Correspondence ending with letter No.C.290/33-34 dated 9th February 1934 from the Revenue Commissioner, regarding the maintenance of detailed accounts of Land Improvement and Takavi loans in the District and Taluk Offices.

4. Communications from the Deputy Commissioners of Districts in the matter.

Order No: Fl 7385-401 G.F. 233.33.14

Dated, Bangalore, 7th May 1934.

19

At present personal ledger accounts of Land Improvement and Takavi Loans are maintained in three offices, viz., the Taluk Office, the District Office and the Comptroller's Office. In para 1 of the Government Order of 28th January 1926 read above, it was stated that the above procedure should continue and the question whether either the Comptroller's Office or District Offices or both can be relieved of this work should be considered after agreement is secured between the accounts kept in all the three offices. Rajasevaparayana Mr.B.Srinivasa Iyengar in the course of his review of the work of the Comptroller's Office has suggested that the maintenance

maintenance of personal ledger accounts of these loans in the Comptroller's Office might be discontinued. The Revenue Commissioner, who was consulted in the matter, is of opinion that the posting and maintenance of the registers in the Taluks is not so regular as to justify dispensing with the maintenance of the accounts in the Audit Office and the latter may therefore continue to maintain the accounts for the present. He also suggests that the maintenance of detailed accounts in the District offices is unnecessary, as they have to be posted from D.C.B. returns, received from the Taluks.

2. After considering the suggestions of Rajasevaparayana Mr.B.Srinivasa Iyengar and the Revenue Commissioner and also the views of the Deputy Commissioners of Districts, Government ordered in their letter No.Fl.3453/G.F.233-33-7 dated 22nd/23rd December 1933 to the Comptroller that the existing practice of maintaining detailed accounts in the Audit Office should continue for the present. In view of the fact that detailed accounts are maintained in both the Taluk Offices and Audit Office for these loans Government agree with the Revenue Commissioner that the maintenance of detailed accounts in the District Office is unnecessary and accordingly direct that the same be discontinued from 1st July 1934.

3. Though the maintenance of detailed ledgers (personal accounts) in the District Office is dispensed with, Government direct that the review of the D.C.B.statements received from Taluk Offices and the work of reconciliation of differences if any, between the Treasury and Departmental figures (both for debits and credits) should be done regularly every month. The Revenue Commissioner is requested to issue necessary instructions, in consultation with the Comptroller,

Comptroller, regarding (i) the accounts to be rendered by the Taluk Offices to the District Office monthly (ii) Scrutiny of these accounts by the District Office (iii) Accounts to be maintained by the District Office and rendered to the Revenue Commissioner's Office and to the Comptroller's Office and send to Government a copy of these instructions for information.

V. Shamanna.

Financial Secretary to Government.

To

The Comptroller to Government.

The Revenue Commissioner in Mysore.

The Deputy Commissioners of Districts.

The Secretaries to Government.

~~The Compiler, Mysore Gazette.~~

hks.12

# S. O.

# Government of his highness the Maharaja of Mysore.

## FINANCIAL DEPARTMENT.

**G. O. No. Fl. 7385-401—G. F. 233-33-14, dated 7—10th May 1934.**

**Land Improvement and Takavi Loans.**

Issues instructions regarding the discontinuance of the maintenance of detailed accounts of —— in the District Offices.

READ—

Government Order No. Fl. 4230-45—G. F. 176-19, dated 28th January 1926, issuing instructions regarding the accounting of the transactions relating to Land Improvement and Takavi Loans.

2. Report of *Rajasevaparayana* Mr. B. Srinivasa Iyengar, regarding the simplification of work and reduction of staff in the Comptroller's Office.

3. Correspondence ending with letter No. C. 290—33-34, dated 9th February 1934, from the Revenue Commissioner, regarding the maintenance of detailed accounts of Land Improvement and Takavi Loans in the District and Taluk Offices.

4. Communications from the Deputy Commissioners of Districts in the matter.

ORDER NO. FL. 7385-401—G. F. 233-33-14, DATED BANGALORE, THE 7—10TH MAY 1934.

At present personal ledger accounts of Land Improvement and Takavi Loans are maintained in three offices, *viz.*, the Taluk Office, the District Office and the Comptroller's Office. In para 1 of the Government Order of 28th January 1926, read above, it was stated that the above procedure should continue and the question whether either the Comptroller's Office or District Offices or both, can be relieved of this work should be considered after agreement is secured between the accounts kept in all the three offices. *Rajasevaparayana* Mr. B. Srinivasa Iyengar, in the course of his review of the work of the Comptroller's Office, has suggested that the maintenance of personal ledger accounts of these loans in the Comptroller's Office might be discontinued. The Revenue Commissioner, who was consulted in the matter, is of opinion that the posting and maintenance of the registers in the Taluks is not so regular as to justify dispensing with the maintenance of the accounts in the Audit Office and the latter may therefore continue to maintain the accounts for the present. He also suggests that the maintenance of detailed accounts in the District Offices is unnecessary as they have to be posted from Demand, Collection and Balance returns, received from the Taluks.

2. After considering the suggestions of *Rajasevaparayana* Mr. B. Srinivasa Iyengar and the Revenue Commissioner and also the views of the Deputy Commissioners of Districts, Government ordered in their letter No. Fl. 3453—G. F. 233-33-7, dated 22nd—23rd December 1933, to the Comptroller that the existing practice of maintaining detailed accounts in the Audit Office should continue for the present. In view of the fact that detailed accounts are maintained in both the Taluk Offices and Audit Office for these loans, Government agree with the Revenue Commissioner that the maintenance of detailed accounts in the District Office is unnecessary and accordingly direct that the same be discontinued from 1st July 1934.

3. Though the maintenance of detailed ledgers (personal accounts) in the District Office is dispensed with, Government direct that the review of the Demand, Collection and Balance Statements received from Taluk Offices and the work of reconciliation of differences if any, between the Treasury and Departmental figures (both for debits and credits) should be done regularly every month. The Revenue

No. FL. 7385-401—G. F. 233-33-14, DATED 7—10TH MAY 1934.

Commissioner is requested to issue necessary instructions, in consultation with the Comptroller, regarding (i) the accounts to be rendered by the Taluk Offices to the District Office, monthly, (ii) scrutiny of these accounts by the District Office, and (iii) accounts to be maintained by the District Office and rendered to the Revenue Commissioner's Office and to the Comptroller's Office and send to Government a copy of these instructions for information.

[S. SHAMANNA,
*Secretary to Government,*
*Financial Department.*

To—The Comptroller to Government.
The Revenue Commissioner in Mysore.
The Deputy Commissioners of Districts.
The Secretaries to Government.

Exd.—C. K.

WD 2035—GPB—530—15-5-34